

Form 1040

Department of the Treasury - Internal Revenue Service

(99)

U.S. Individual Income Tax Return

2021

OMB No. 1545-0074

IRS Use Only - Do not write or staple in this space.

Filing Status ☒ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial **SAM** Last name **FREIBERGER** Your social security number
If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. Apt. no. **Presidential Election Campaign**
City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
Foreign country name Foreign province/state/county Foreign postal code ☐ You ☐ Spouse

At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? ☐ Yes ☒ No
Standard Deduction ☐ Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1957 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1957 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ☒ If qualifies for (see instructions):	
				Child tax credit	Credit for other dependents

1 Wages, salaries, tips, etc. Attach Form(s) W-2		1
2a Tax-exempt interest	2a	2b
3a Qualified dividends	3a	3b
4a IRA distributions	4a	4b
5a Pensions and annuities	5a	5b
6a Social security benefits	6a	6b
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐		7
8 Other income from Schedule 1, line 10		8
9 Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income		9
10 Adjustments to income from Schedule 1, line 26		10
11 Subtract line 10 from line 9. This is your adjusted gross income		11
12a Standard deduction or itemized deductions (from Schedule A)	12a	12b
b Charitable contributions if you take the standard deduction (see instr.)		
c Add lines 12a and 12b		12c
13 Qualified business income deduction from Form 8995 or Form 8995-A		13
14 Add lines 12c and 13		14
15 Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-		15

Standard Deduction for -
• Single or Married filing separately, \$12,550
• Married filing jointly or Qualifying widow(er), \$25,100
• Head of household, \$18,800
• If you checked any box under Standard Deduction, see instructions.

12a **12,550.**
12b **46.**
12c **12,550.**
13 **12,550.**
14 **12,550.**
15 **0.**

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2021)

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	0.
17	Amount from Schedule 2, line 3	17	325.
18	Add lines 16 and 17	18	325.
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	325.
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	586.
24	Add lines 22 and 23. This is your total tax	24	911.
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	
26	2021 estimated tax payments and amount applied from 2020 return	26	
27a	Earned income credit (EIC) Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instr. ☐	27a	593.
b	Nontaxable combat pay election	27b	
c	Prior year (2019) earned income	27c	
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Recovery rebate credit. See instructions	30	
31	Amount from Schedule 3, line 15	31	
32	Add lines 27a and 28 through 31. These are your total other payments and refundable credits	32	593.
33	Add lines 25d, 26, and 32. These are your total payments	33	593.
34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
b	Routing number		
d	Account number		
c	Type: ☐ Checking ☐ Savings		
36	Amount of line 34 you want applied to your 2022 estimated tax	36	
37	Amount you owe . Subtract line 33 from line 24. For details on how to pay, see instructions	37	318.
38	Estimated tax penalty (see instructions)	38	

RefundDirect deposit?
See instructions.**Third Party Designee**Do you want to allow another person to discuss this return with the IRS? See instructions ☒ Yes. Complete below. ☐ No

Designee's

name **PAMELA A. JENNINGS**

Phone

no.

Personal identification

number (PIN)

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Your occupation

If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

CREATIVE CONSULTANT**Sign Here**Joint return?
See instructions.
Keep a copy for your records.

Spouse's signature. If a joint return, both must sign.

Date

Spouse's occupation

If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no.

Email address

Paid Preparer Use Only

Preparer's name

PAMELA A. JENNINGS

Preparer's signature

Date

PTIN

Check if:

☐ Self-employed

Firm's name

Firm's address

Phone no.

Firm's EIN

95-4045718Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2021)

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

SAM FREIBERGER

Your social security number

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions) ▶		
3	Business income or (loss). Attach Schedule C	3	4,150.
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	619.
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	
8	Other income:		
a	Net operating loss	8a	()
b	Gambling income	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Taxable Health Savings Account distribution	8e	
f	Alaska Permanent Fund dividends	8f	
g	Jury duty pay	8g	
h	Prizes and awards	8h	
i	Activity not engaged in for profit income	8i	
j	Stock options	8j	
k	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8k	
l	Olympic and Paralympic medals and USOC prize money (see instructions)	8l	
m	Section 951(a) inclusion (see instructions)	8m	
n	Section 951A(a) inclusion (see instructions)	8n	
o	Section 461(j) excess business loss adjustment	8o	
p	Taxable distributions from an ABLE account (see instructions)	8p	
z	Other income. List type and amount ▶	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	4,769.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2021

Part II Adjustments to Income

11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	293.
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	1,781.
18	Penalty on early withdrawal of savings	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
c	Date of original divorce or separation agreement (see instructions) ▶		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	24a	
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit	24b	
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l	24c	
d	Reforestation amortization and expenses	24d	
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e	
f	Contributions to section 501(c)(18)(D) pension plans	24f	
g	Contributions by certain chaplains to section 403(b) plans	24g	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h	
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i	
j	Housing deduction from Form 2555	24j	
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k	
z	Other adjustments. List type and amount ▶	24z	
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a	26	2,074.

SCHEDULE 2
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Taxes

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2021
Attachment
Sequence No. **02**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

SAM FREIBERGER

Your social security number

Part I Tax

1	Alternative minimum tax. Attach Form 6251	1	
2	Excess advance premium tax credit repayment. Attach Form 8962	2	325.
3	Add lines 1 and 2. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 17	3	325.

Part II Other Taxes

4	Self-employment tax. Attach Schedule SE	4	586.
5	Social security and Medicare tax on unreported tip income. Attach Form 4137	5	
6	Uncollected social security and Medicare tax on wages. Attach Form 8919	6	
7	Total additional social security and Medicare tax. Add lines 5 and 6	7	
8	Additional tax on IRAs or other tax-favored accounts. Attach Form 5329 if required	8	
9	Household employment taxes. Attach Schedule H	9	
10	Repayment of first-time homebuyer credit. Attach Form 5405 if required	10	
11	Additional Medicare Tax. Attach Form 8959	11	
12	Net investment income tax. Attach Form 8960	12	
13	Uncollected social security and Medicare or RRTA tax on tips or group-term life insurance from Form W-2, box 12	13	
14	Interest on tax due on installment income from the sale of certain residential lots and timeshares	14	
15	Interest on the deferred tax on gain from certain installment sales with a sales price over \$150,000	15	
16	Recapture of low-income housing credit. Attach Form 8611	16	

(continued on page 2)

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040) 2021

Part II Other Taxes (continued)

17	Other additional taxes:		
a	Recapture of other credits. List type, form number, and amount ►	17a	
b	Recapture of federal mortgage subsidy. If you sold your home in 2021, see instructions	17b	
c	Additional tax on HSA distributions. Attach Form 8889	17c	
d	Additional tax on an HSA because you didn't remain an eligible individual. Attach Form 8889	17d	
e	Additional tax on Archer MSA distributions. Attach Form 8853	17e	
f	Additional tax on Medicare Advantage MSA distributions. Attach Form 8853	17f	
g	Recapture of a charitable contribution deduction related to a fractional interest in tangible personal property	17g	
h	Income you received from a nonqualified deferred compensation plan that fails to meet the requirements of section 409A	17h	
i	Compensation you received from a nonqualified deferred compensation plan described in section 457A	17i	
j	Section 72(m)(5) excess benefits tax	17j	
k	Golden parachute payments	17k	
l	Tax on accumulation distribution of trusts	17l	
m	Excise tax on insider stock compensation from an expatriated corporation	17m	
n	Look-back interest under section 167(g) or 460(b) from Form 8697 or 8866	17n	
o	Tax on non-effectively connected income for any part of the year you were a nonresident alien from Form 1040-NR	17o	
p	Any interest from Form 8621, line 16f, relating to distributions from, and dispositions of, stock of a section 1291 fund	17p	
q	Any interest from Form 8621, line 24	17q	
z	Any other taxes. List type and amount ►	17z	
18	Total additional taxes. Add lines 17a through 17z		18
19	Additional tax from Schedule 8812		19
20	Section 965 net tax liability installment from Form 965-A	20	
21	Add lines 4, 7 through 16, 18, and 19. These are your total other taxes . Enter here and on Form 1040 or 1040-SR, line 23, or Form 1040-NR, line 23b		21
			586.

Schedule 2 (Form 1040) 2021

Recovery Rebate Credit Worksheet - Line 30

Name(s) shown on return SAM FREIBERGER	Your SSN
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Before you begin: ✓ See the instructions for line 30 to find out if you can take this credit and for definitions and other information needed to fill out this worksheet.
 ✓ If you received Notice 1444-C, have it available.
 Don't include on line 13 any amount you received but later returned to the IRS.
 If you can't take the recovery rebate credit, you don't have to repay any amount of EIP 3 on Form 1040 or 1040-SR.

1. Can you be claimed as a dependent on another person's 2021 return? If filing a joint return, go to line 2.
☒ **No.** Go to line 2.
☐ **Yes.** Stop. You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
2. Does your 2021 return include a social security number that was issued on or before the due date of your 2021 return (including extensions) for you and, if filing a joint return, your spouse?
☒ **Yes.** Go to line 6.
☐ **No.** If you are filing a joint return, go to line 3. If you aren't filing a joint return, go to line 5.
3. Was at least one of you a member of the U.S. Armed Forces at any time during 2021, and does at least one of you have a social security number that was issued on or before the due date of your 2021 return (including extensions)?
☐ **Yes.** Your credit is not limited. Go to line 6.
☐ **No.** Go to line 4.
4. Does one of you have a social security number that was issued on or before the due date of your 2021 return (including extensions)?
☐ **Yes.** Your credit is limited. Go to line 6.
☐ **No.** Go to line 5.
5. Do you have any dependents listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you entered a social security number that was issued on or before the due date of your 2021 return (including extensions) or an adoption taxpayer identification number?
☐ **Yes.** Enter zero on line 6 and go to line 7.
☐ **No.** STOP You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
6. Enter:
 • \$1,400 if single, head of household, married filing separately or qualifying widow(er),
 • \$1,400 if married filing jointly and you answered "Yes" to question 4, or
 • \$2,800 if married filing jointly and you answered "Yes" to question 2 or 3
 6. 1,400.
7. Multiply \$1,400 by the number of dependents listed in the Dependents section on page 1 of Form 1040 or 1040-SR for whom you entered a social security number that was issued on or before the due date of your 2021 return (including extensions) or an adoption taxpayer identification number
 7. 1,400.
8. Add lines 6 and 7
 8. 1,400.
9. Is the amount on line 11 of Form 1040 or 1040-SR more than the amount shown below for your filing status?
 • Single or Married filing separately - \$75,000
 • Married filing jointly or qualifying widow(er) - \$150,000
 • Head of household - \$112,500
☐ **Yes.** Enter the amount from line 11 of Form 1040 or 1040-SR and go to line 10
☒ **No.** Enter the amount from line 8 on line 12 and skip lines 10 and 11.
10. Is line 9 more than the amount shown below for your filing status?
 • Single or married filing separately - \$80,000
 • Married filing jointly or qualifying widow(er) - \$160,000
 • Head of household - \$120,000
☐ **Yes.** STOP You can't take the credit. Don't complete the rest of this worksheet and don't enter any amount on line 30.
☐ **No.** Subtract line 9 from the amount shown above for your filing status
 10.
11. Divide line 10 by the amount shown below for your filing status. Enter the result as a decimal (rounded to at least 2 places).
 • Single or married filing separately - \$5,000
 • Married filing jointly or qualifying widow(er) - \$10,000
 • Head of household - \$7,500
 11.
12. Multiply line 8 by line 11
 12. 1,400.
13. Enter the amount, if any, of EIP 3 that was issued to you. If filing a joint return, include the amount, if any, of your spouse's EIP 3. You may refer to Notice 1444-C or your tax account information at [IRS.gov/Account](https://www.irs.gov/Account) for the amount to enter here
 13. 1,400.
14. **Recovery rebate credit.** Subtract line 13 from line 12. If zero or less, enter -0-. If line 13 is more than line 12, you don't have to pay back the difference. Enter the result here and, if more than zero, on line 30 of Form 1040 or 1040-SR
 14. 0.

SCHEDULE B

(Form 1040)

 Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Interest and Ordinary Dividends

 ▶ Go to www.irs.gov/ScheduleB for instructions and the latest information.

▶ Attach to Form 1040 or 1040-SR.

OMB No. 1545-0074

2021

 Attachment
Sequence No. **08**

Your social security number

SAM FREIBERGER
Part I
Interest

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶

Amount

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1
- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815
- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040 or 1040-SR, line 2b ▶

Note: If line 4 is over \$1,500, you must complete Part III.

Part II
Ordinary Dividends

- 5 List name of payer ▶
NATIONAL FINANCIAL SERVICES, LLC
NYBC

Amount

 21.
25.

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040 or 1040-SR, line 3b ▶

Note: If line 6 is over \$1,500, you must complete Part III.

46.

Part III
Foreign Accounts and Trusts

Caution: If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions. 127501 11-04-21

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a At any time during 2021, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions. If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements
- b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶
- 8 During 2021, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions

Yes	No
	X
	X

Interest and Dividend Summary

Name: **SAM FREIBERGER**

FEIN/SSN:

	Payer	Interest	Interest on U.S. Savings Bonds	Tax-Exempt Interest	Private Activity Interest	Market Discount	O Di
A	NATIONAL FINANCIAL SERVICES, LLC						
B	NYBC						
C							
D							
E							
F							
G							
H							
I							
J							
K							
Totals							

	Capital Gain Distributions	Unrecaptured Section 1260 Gain	Section 1202 Gain	Collectibles	Section 199A Dividends	Investment Expenses	Federal Tax Withheld	State Tax Withheld	Foreign Tax Paid
A	1.								
B									
C									
D									
E									
F									
G									
H									
I									
J									
K									
Totals	1.								

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

Go to www.irs.gov/ScheduleC for instructions and the latest information.
Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships must generally file Form 1065.

OMB No. 1545-0074

2021
Attachment
Sequence No. **09**

Name of proprietor

Social security number (SSN)

SAM FREIBERGER

A Principal business or profession, including product or service (see instructions)

CREATIVE CONSULTANT

B Enter code from instructions

711410

C Business name. If no separate business name, leave blank.

SAM FREIBERGER

D Employer ID number (EIN) (see Instr.)

E Business address (including suite or room no.)

City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____

G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2021, check here ☐

I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No

J If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked STATEMENT 2 ☐	1	6,250.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	6,250.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	6,250.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	6,250.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18 Office expense	18	
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depreciation	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	2,100.
b Other	16b		b Deductible meals (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	2,100.	26 Wages (less employment credits)	26	
29 Tentative profit or (loss). Subtract line 28 from line 7	29	4,150.	27 a Other expenses (from line 48)	27a	
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____ Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30		b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	4,150.			
32 If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a ☐ All investment is at risk.		
			32b ☐ Some investment is not at risk.		

LHA For Paperwork Reduction Act Notice, see the separate Instructions.

120001 10-26-21

Schedule C (Form 1040) 2021

SCHEDULE D
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/ScheduleD for instructions and the latest information.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2021

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

SAM FREIBERGER

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	31,560.	30,188.		1,372.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				7 1,372.

Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	4,590.	2,804.		1,786.
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions				13 1.
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 (441.)
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				15 1,346.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2021

Part III Summary

16 Combine lines 7 and 15 and enter the result	16	2,718.
• If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.		
17 Are lines 15 and 16 both gains? ☒ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500)	21	()
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.		

Schedule D (Form 1040) 2021

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

2021

Attachment
Sequence No. **12A**

► Go to www.irs.gov/Form8949 for instructions and the latest information.
► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

Social security number or taxpayer identification no.

SAM FREIBERGER

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part 1 Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see Instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8849, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☒ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)

☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS

☐ (C) Short-term transactions not reported to you on Form 1099-B

[illegible]

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Social security number or taxpayer identification no.

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Note: You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box D, E, or F below. Check only one box. If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☒ (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☐ (F) Long-term transactions not reported to you on Form 1099-B

[illegible]

Note: If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

ALTERNATIVE MINIMUM TAX

SCHEDULE D

(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Capital Gains and Losses

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to www.irs.gov/ScheduleD for instructions and the latest information.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2021

Attachment
Sequence No. **12**

Name(s) shown on return

Your social security number

SAM FREIBERGER

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked	31,560.	30,188.		1,372.
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6 ()
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				7 1,372.

Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked	4,590.	2,804.		1,786.
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions SEE STATEMENT 4				13 1.
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 ()
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then, go to Part III on page 2				15 1,787.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2021

ALTERNATIVE MINIMUM TAX

Schedule D (Form 1040) 2021

SAM FREIBERGER

Page **2**

Part III Summary

16 Combine lines 7 and 15 and enter the result • If line 16 is a gain, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22. 17 Are lines 15 and 16 both gains? ☒ Yes. Go to line 18. ☐ No. Skip lines 18 through 21, and go to line 22. 18 If you are required to complete the 28% Rate Gain Worksheet(see instructions), enter the amount, if any, from line 7 of that worksheet 19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet(see instructions), enter the amount, if any, from line 18 of that worksheet 20 Are lines 18 and 19 both zero or blank and are you not filing Form 4952? ☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. Don't complete lines 21 and 22 below. ☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below. 21 If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the smaller of: • The loss on line 16; or • (\$3,000), or if married filing separately, (\$1,500) Note: When figuring which amount is smaller, treat both amounts as positive numbers. 22 Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a? ☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Forms 1040 and 1040-SR, line 16. ☐ No. Complete the rest of Form 1040, 1040-SR, or 1040-NR.	16 18 19 21	3,159. ()
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Schedule D (Form 1040) 2021

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

▶ Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2021

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

SAM FREIBERGER

Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions ☐ Yes ☒ No
B If "Yes," did you or will you file required Form(s) 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A
B
C

1b	Type of Property (from list below)	2	Fair Rental Days	Personal Use Days	QJV
A	6	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	A		☐
B	B			☐	
C	C			☐	

Type of Property:

- | | | | |
|---------------------------|------------------------------|-------------|--------------------|
| 1 Single Family Residence | 3 Vacation/Short-Term Rental | 5 Land | 7 Self-Rental |
| 2 Multi-Family Residence | 4 Commercial | 6 Royalties | 8 Other (describe) |

Income:	Properties:	A	B	C
3 Rents received	3			
4 Royalties received	4	619.		

Expenses:

5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶	19			
20 Total expenses. Add lines 5 through 19	20			
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	619.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			

23a Total of all amounts reported on line 3 for all rental properties	23a	
b Total of all amounts reported on line 4 for all royalty properties	23b	619.
c Total of all amounts reported on line 12 for all properties	23c	
d Total of all amounts reported on line 18 for all properties	23d	
e Total of all amounts reported on line 20 for all properties	23e	

24 Income. Add positive amounts shown on line 21. Do not include any losses	24	619.
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2	26	619.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2021

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2021
Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040, 1040-SR, or 1040-NR)

SAM FREIBERGER

Social security number of person
with self-employment income ►

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is **church employee income**, see instructions for how to report your income and the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of **other** net earnings from self-employment, check here and continue with Part I. ☐

Skip lines 1a and 1b if you use the farm optional method in Part II. See instructions.

- 1a** Net farm profit or (loss) from Sch. F, line 34, and farm partnerships, Sch. K-1 (Form 1065), box 14, code A ...
If you received social security retirement or disability benefits, enter the amount of Conservation Reserve
b Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH

Skip line 2 if you use the nonfarm optional method in Part II. See instructions.

- 2** Net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A
(other than farming). See instructions for other income to report or if you are a minister or member
of a religious order **SEE STATEMENT 6**

- 3** Combine lines 1a, 1b, and 2

- 4a** If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3
Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions

- b** If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

- c** Combine lines 4a and 4b. If less than \$400, **stop**; you don't owe self-employment tax. **Exception:** If
less than \$400 and you had **church employee income**, enter -0- and continue

- 5a** Enter your **church employee income** from Form W-2. See instructions for
definition of church employee income

- b** Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

- 6** Add lines 4c and 5b

- 7** Maximum amount of combined wages and self-employment earnings subject to social security tax or
the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2021

- 8a** Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2)
and railroad retirement (tier 1) compensation. If \$142,800 or more, skip lines
8b through 10, and go to line 11

- b** Unreported tips subject to social security tax from Form 4137, line 10

- c** Wages subject to social security tax from Form 8919, line 10

- d** Add lines 8a, 8b, and 8c

- 9** Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

- 10** Multiply the **smaller** of line 6 or line 9 by 12.4% (0.124)

- 11** Multiply line 6 by 2.9% (0.029)

- 12** **Self-employment tax.** Add lines 10 and 11. Enter here and on Schedule 2 (Form 1040), line 4

- 13** **Deduction for one-half of self-employment tax.**

Multiply line 12 by 50% (0.50). Enter here and on Schedule 1 (Form 1040),
line 15

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ wasn't more than
\$8,820, or (b) your net farm profits² were less than \$6,367.

- 14** Maximum income for optional methods

- 15** Enter the **smaller** of: two-thirds (2/3) of gross farm income¹ (not less than zero) or \$5,880. Also, include
this amount on line 4b above

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$6,367
and also less than 72.189% of your gross nonfarm income⁴ and (b) you had net earnings from self-employment
of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

- 16** Subtract line 15 from line 14

- 17** Enter the **smaller** of: two-thirds (2/3) of gross nonfarm income⁴ (not less than zero) or the amount on
line 16. Also, include this amount on line 4b above

¹ From Sch. F, line 9; and Sch. K-1 (Form 1065), box 14, code B.

² From Sch. F, line 34; and Sch. K-1 (Form 1065), box 14, code A - minus the amount
you would have entered on line 1b had you not used the optional method.

³ From Sch. C, line 31; and Sch. K-1 (Form 1065), box 14, code A.

⁴ From Sch. C, line 7; and Sch. K-1 (Form 1065), box 14, code C.

Form **6251**Department of the Treasury
Internal Revenue Service (99)**Alternative Minimum Tax - Individuals**▶ Go to www.irs.gov/Form6251 for instructions and the latest information.

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

2021
Attachment
Sequence No. **32**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

SAM FREIBERGER**Part I Alternative Minimum Taxable Income**

1 Enter the amount from Form 1040 or 1040-SR, line 15, if more than zero. If Form 1040 or 1040-SR, line 15, is zero, subtract line 14 of Form 1040 or 1040-SR from line 11 of Form 1040 or 1040-SR and enter the result here. (If less than zero, enter as a negative amount.)	1	-7,091.
2a If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040 or 1040-SR, line 12a	2a	12,550.
b Tax refund from Schedule 1 (Form 1040), line 1 or line 8z	2b	
c Investment interest expense (difference between regular tax and AMT)	2c	
d Depletion (difference between regular tax and AMT)	2d	
e Net operating loss deduction from Schedule 1 (Form 1040), line 8a. Enter as a positive amount	2e	
f Alternative tax net operating loss deduction	2f	
g Interest from specified private activity bonds exempt from the regular tax	2g	
h Qualified small business stock, see instructions	2h	
i Exercise of incentive stock options (excess of AMT income over regular tax income)	2i	
j Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	2j	
k Disposition of property (difference between AMT and regular tax gain or loss)	2k	
l Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	2l	
m Passive activities (difference between AMT and regular tax income or loss)	2m	
n Loss limitations (difference between AMT and regular tax income or loss)	2n	
o Circulation costs (difference between regular tax and AMT)	2o	
p Long-term contracts (difference between AMT and regular tax income)	2p	
q Mining costs (difference between regular tax and AMT)	2q	
r Research and experimental costs (difference between regular tax and AMT)	2r	
s Income from certain installment sales before January 1, 1987	2s	
t Intangible drilling costs preference	2t	
3 Other adjustments, including income-based related adjustments SEE STATEMENT 7	3	441.
4 Alternative minimum taxable income. Combine lines 1 through 3. (If married filing separately and line 4 is more than \$752,800, see instructions.)	4	5,900.

Part II Alternative Minimum Tax (AMT)

5 Exemption. IF your filing status is ... AND line 4 is not over ... THEN enter on line 5 ... Single or head of household \$523,600 \$73,600 Married filing jointly or qualifying widow(er) 1,047,200 114,600 Married filing separately 523,600 57,300 If line 4 is over the amount shown above for your filing status, see instructions.	5	73,600.
6 Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	6	0.
7 - If you are filing Form 2555, see instructions for the amount to enter. - If you reported capital gain distributions directly on Form 1040 or 1040-SR, line 7; you reported qualified dividends on Form 1040 or 1040-SR, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. All others: If line 6 is \$199,900 or less (\$99,950 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately) from the result.	7	0.
8 Alternative minimum tax foreign tax credit (see instructions)	8	
9 Tentative minimum tax. Subtract line 8 from line 7	9	0.
10 Add Form 1040 or 1040-SR, line 16 (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 2. Subtract from the result Schedule 3 (Form 1040), line 1 and any negative amount reported on Form 8978, line 14 (treated as a positive number). If zero or less, enter -0-. If you used Schedule J to figure your tax on Form 1040 or 1040-SR, line 16, refigure that tax without using Schedule J before completing this line. See instructions	10	325.
11 AMT. Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 1	11	0.

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

12 Enter the amount from Form 6251, line 6. If you are filing Form 2555, enter the amount from line 3 of the worksheet in the instructions for line 7	12	
13 Enter the amount from line 4 of the Qualified Dividends and Capital Gain Tax Worksheet in the Instructions for Form 1040 or the amount from line 13 of the Schedule D Tax Worksheet in the Instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	13	
14 Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary). See instructions. If you are filing Form 2555, see instructions for the amount to enter	14	
15 If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555, see instructions for the amount to enter	15	
16 Enter the smaller of line 12 or line 15	16	
17 Subtract line 16 from line 12	17	
18 If line 17 is \$199,900 or less (\$99,950 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately) from the result. ▶	18	
19 Enter: • \$80,800 if married filing jointly or qualifying widow(er), • \$40,400 if single or married filing separately, or • \$54,100 if head of household.	19	
20 Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 14 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	20	
21 Subtract line 20 from line 19. If zero or less, enter -0-	21	
22 Enter the smaller of line 12 or line 13	22	
23 Enter the smaller of line 21 or line 22. This amount is taxed at 0%	23	
24 Subtract line 23 from line 22	24	
25 Enter: • \$445,850 if single, • \$250,800 if married filing separately, • \$501,600 if married filing jointly or qualifying widow(er), or • \$473,750 if head of household.	25	
26 Enter the amount from line 21	26	
27 Enter the amount from line 5 of the Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 21 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040 or 1040-SR, line 15; if zero or less, enter -0-. If you are filing Form 2555, see instructions for the amount to enter	27	
28 Add line 26 and line 27	28	
29 Subtract line 28 from line 25. If zero or less, enter -0-	29	
30 Enter the smaller of line 24 or line 29	30	
31 Multiply line 30 by 15% (0.15)	31	
32 Add lines 23 and 30	32	
If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.		
33 Subtract line 32 from line 22	33	
34 Multiply line 33 by 20% (0.20)	34	
If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.		
35 Add lines 17, 32, and 33	35	
36 Subtract line 35 from line 12	36	
37 Multiply line 36 by 25% (0.25)	37	
38 Add lines 18, 31, 34, and 37	38	
39 If line 12 is \$199,900 or less (\$99,950 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,998 (\$1,999 if married filing separately) from the result	39	
40 Enter the smaller of line 38 or line 39 here and on line 7. If you are filing Form 2555, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7	40	

Form 6251 - AMT Capital Gain/Loss Transactions

NAME _____

SAM FREIBERGER

[illegible]

Worksheet B - 2021 EIC

Keep for Your Records

Name(s) shown on return SAM FREIBERGER	Your Social Security number
--	-----------------------------

Part 1

Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE

1a. Enter the amount from Schedule SE, Part I, line 3.	1a	4,150.
b. Enter any amount from Schedule SE, Part I, line 4b and line 5a.	+ 1b	
c. Combine lines 1a and 1b.	= 1c	4,150.
d. Enter the amount from Schedule SE, Part I, line 13.	- 1d	293.
e. Subtract line 1d from line 1c.	= 1e	3,857.

Part 2

Self-Employed NOT Required To File Schedule SE
For example, your net earnings from self-employment were less than \$400.

2. Don't include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.

a. Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.	2a	
b. Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.	+ 2b	
c. Combine lines 2a and 2b.	= 2c	

Part 3

Statutory Employees Filing Schedule C

3. Enter the amount from Schedule C, line 1, that you are filing as a statutory employee. 3

Part 4

All Filers Using Worksheet B

Note. If line 4b includes income on which you should have paid self-employment tax but didn't, we may reduce your credit by the amount of self-employment tax not paid.

4a. Enter your earned income from Step 5. 4a

4b. Combine lines 1e, 2c, 3, and 4a. **This is your total earned income.** 4b 3,857.

If line 4b is zero or less, **STOP** You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27a.

5. If you have:

- 3 or more qualifying children who have valid SSNs, is line 4b less than \$51,464 (\$57,414 if married filing jointly)?
- 2 qualifying children who have valid SSNs, is line 4b less than \$47,915 (\$53,865 if married filing jointly)?
- 1 qualifying child who has a valid SSN, is line 4b less than \$42,158 (\$48,108 if married filing jointly)?
- No qualifying children who have valid SSNs, is line 4b less than \$21,430 (\$27,380 if married filing jointly)?

☒ Yes.

☐ No. **STOP** You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27a.

Part 5

All Filers Using Worksheet B

6. Enter your total earned income from Part 4, line 4b. 6 3,857.

7. Look up the amount on line 6 above in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here. 7 593.

If line 7 is zero, **STOP** You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 27a.

8. Enter the amount from Form 1040 or 1040-SR, line 11. 8 5,459.

9. Are the amounts on lines 8 and 6 the same?

☐ Yes. Skip line 10; enter the amount from line 7 on line 11.

☒ No. Go to line 10.

Part 6

Filers Who Answered "No" on Line 9

10. If you have:

- No qualifying children who have a valid SSN, is the amount on line 8 less than \$11,650 (\$17,600 if married filing jointly)?
- 1 or more qualifying children who have a valid SSN, is the amount on line 8 less than \$19,550 (\$25,500 if married filing jointly)?

☒ Yes. Leave line 10 blank; enter the amount from line 7 on line 11.

☐ No. Look up the amount on line 8 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of qualifying children you have who have a valid SSN. Enter the credit here. 10

Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

Part 7

Your Earned Income Credit

11. **This is your earned income credit.** 11 593.

Reminder -

✓ If you have a qualifying child, complete and attach Schedule EIC.

Enter this amount on Form 1040 or 1040-SR, line 27a.

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2021Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

SAM FREIBERGER

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$164,900 (\$164,925 if married filing separately; \$329,800), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	SAM FREIBERGER		2,076.
ii	ROYALTY		619.
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c)	2	2,695.	
3	Qualified business net (loss) carryforward from the prior year	3	()	
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	2,695.	
5	Qualified business income component. Multiply line 4 by 20% (0.20)	5		539.
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions)	6		
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year	7	()	
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8		
9	REIT and PTP component. Multiply line 8 by 20% (0.20)	9		
10	Qualified business income deduction before the income limitation. Add lines 5 and 9	10		539.
11	Taxable income before qualified business income deduction	11	-7,091.	
12	Net capital gain (see instructions)	12	1,388.	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	0.	
14	Income limitation. Multiply line 13 by 20% (0.20)	14		
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return ▶	15		
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	()	
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8995** (2021)

Qualified Business Income After Deductions

Activity: **SAM FREIBERGER**

1.	Qualified business income before deductions	4,150.
2.	Deductible part of self-employment income:	
a.	Net income subject to self-employment tax from this activity	4,150.
b.	Total income subject to self-employment tax	4,150.
c.	Line 2a divided by line 2b (not greater than 1.000)	1.000000000
d.	Amount from Schedule 1 (Form 1040), line 15	293.
e.	Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity	293.
3.	Self-employed SEP, SIMPLE and qualified plans:	
a.	Net income subject to self-employment tax from this activity	
b.	Net earnings from	
c.	Line 3a divided by line 3b (not greater than 1.000)	
d.	Amount from Schedule 1 (Form 1040), line 16	
e.	Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity	
4.	Self-employed health insurance deduction:	
a.	Health insurance payments from this activity	1,781.
b.	Health insurance limits for activity above	1,781.
c.	Lesser of line 4a or line 4b	1,781.
d.	Reserved	
e.	Reserved	
f.	Amount from line 4c. This is the allocated SE health insurance deduction for this activity	1,781.
5.	Line 1 minus lines 2e, 3e and 4f. This is the qualified business income after deductions	2,076.

Activity: _____

1.	Qualified business income before deductions	
2.	Deductible part of self-employment income:	
a.	Net income subject to self-employment tax from this activity	
b.	Total income subject to self-employment tax	
c.	Line 2a divided by line 2b (not greater than 1.000)	
d.	Amount from Schedule 1 (Form 1040), line 15	
e.	Line 2c times line 2d. This is the allocated deductible part of self-employment tax for this activity	
3.	Self-employed SEP, SIMPLE and qualified plans:	
a.	Net income subject to self-employment tax from this activity	
b.	Net earnings from	
c.	Line 3a divided by line 3b (not greater than 1.000)	
d.	Amount from Schedule 1 (Form 1040), line 16	
e.	Line 3c times line 3d. This is the allocated self-employed SEP, SIMPLE and qualified plans amount for this activity	
4.	Self-employed health insurance deduction:	
a.	Health insurance payments from this activity	
b.	Health insurance limits for activity above	
c.	Lesser of line 4a or line 4b	
d.	Reserved	
e.	Reserved	
f.	Amount from line 4c. This is the allocated SE health insurance deduction for this activity	
5.	Line 1 minus lines 2e, 3e and 4f. This is the qualified business income after deductions	

Paid Preparer's Due Diligence Checklist

Earned Income Credit (EIC), American Opportunity Tax Credit (AOTC), Child Tax Credit (CTC) (including the Additional Child Tax Credit (ACTC)) and Credit for Other Dependents (ODC), and Head of Household (HOH) Filing Status

To be completed by preparer and filed with Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS.
Go to www.irs.gov/Form8867 for instructions and the latest information.

OMB No. 1545-0074

2021
Attachment
Sequence No. **70**

Taxpayer name(s) shown on return

SAM FREIBERGER

Taxpayer identification number

Enter preparer's name and PTIN

PAMELA A. JENNINGS

Part I Due Diligence Requirements

Please check the appropriate box for the credit(s) and/or HOH filing status claimed on the return and complete the related Parts I-IV for the benefit(s) claimed (check all that apply).

☒ EIC ☐ CTC/ACTC/ODC ☐ AOTC ☐ HOH

	Yes	No	N/A
1 Did you complete the return based on information for the applicable tax year provided by the taxpayer or reasonably obtained by you? (See instructions if relying on prior year earned income.)	☒	☐	☐
2 If credits are claimed on the return, did you complete the applicable EIC and/or CTC/ACTC/ODC worksheets found in the Form 1040, 1040-SR, 1040-NR, 1040-PR, or 1040-SS or Schedule 8812 (Form 1040) instructions, and/or the AOTC worksheet found in the Form 8863 instructions, or your own worksheet(s) that provides the same information, and all related forms and schedules for each credit claimed?	☒	☐	☐
3 Did you satisfy the knowledge requirement? To meet the knowledge requirement, you must do both of the following. • Interview the taxpayer, ask questions, and contemporaneously document the taxpayer's responses to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status. • Review information to determine that the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of any credit(s)	☒	☐	☐
4 Did any information provided by the taxpayer or a third party for use in preparing the return, or information reasonably known to you, appear to be incorrect, incomplete, or inconsistent? (If "Yes," answer questions 4a and 4b. If "No," go to question 5.)	☐	☒	☐
a Did you make reasonable inquiries to determine the correct, complete, and consistent information?	☐	☐	☐
b Did you contemporaneously document your inquiries? (Documentation should include the questions you asked, whom you asked, when you asked, the information that was provided, and the impact the information had on your preparation of the return.)	☐	☐	☐
5 Did you satisfy the record retention requirement? To meet the record retention requirement, you must keep a copy of your documentation referenced in question 4b, a copy of this Form 8867, a copy of any applicable worksheet(s), a record of how, when, and from whom the information used to prepare Form 8867 and any applicable worksheet(s) was obtained, and a copy of any document(s) provided by the taxpayer that you relied on to determine eligibility for the credit(s) and/or HOH filing status or to figure the amount(s) of the credit(s)	☒	☐	☐
List those documents provided by the taxpayer, if any, that you relied on:			
6 Did you ask the taxpayer whether he/she could provide documentation to substantiate eligibility for the credit(s) and/or HOH filing status and the amount(s) of any credit(s) claimed on the return if his/her return is selected for audit?	☒	☐	☐
7 Did you ask the taxpayer if any of these credits were disallowed or reduced in a previous year? (If credits were disallowed or reduced, go to question 7a; if not, go to question 8.)	☒	☐	☐
a Did you complete the required recertification Form 8862?	☐	☐	☐
8 If the taxpayer is reporting self-employment income, did you ask questions to prepare a complete and correct Schedule C (Form 1040)?	☒	☐	☐

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **8867** (Rev. 12-2021)

Part II Due Diligence Questions for Returns Claiming EIC (If the return does not claim EIC, go to Part III.)

	Yes	No	N/A
9a Have you determined that the taxpayer is eligible to claim the EIC for the number of qualifying children claimed, or is eligible to claim the EIC without a qualifying child? (If the taxpayer is claiming the EIC and does not have a qualifying child, go to question 10.)	☒	☐	☐
b Did you ask the taxpayer if the child lived with the taxpayer for over half of the year, even if the taxpayer has supported the child the entire year?	☐	☐	☐
c Did you explain to the taxpayer the rules about claiming the EIC when a child is the qualifying child of more than one person (tiebreaker rules)?	☐	☐	☐

Part III Due Diligence Questions for Returns Claiming CTC/ACTC/ODC (If the return does not claim CTC, ACTC, or ODC, go to Part IV.)

	Yes	No	N/A
10 Have you determined that each qualifying person for the CTC/ACTC/ODC is the taxpayer's dependent who is a citizen, national, or resident of the United States?	☐	☐	☐
11 Did you explain to the taxpayer that he/she may not claim the CTC/ACTC if the child has not lived with the taxpayer for over half of the year, even if the taxpayer has supported the child, unless the child's custodial parent has released a claim to exemption for the child?	☐	☐	☐
12 Did you explain to the taxpayer the rules about claiming the CTC/ACTC/ODC for a child of divorced or separated parents (or parents who live apart), including any requirement to attach a Form 8332 or similar statement to the return?	☐	☐	☐

Part IV Due Diligence Questions for Returns Claiming AOTC (If the return does not claim AOTC, go to Part V.)

	Yes	No
13 Did the taxpayer provide substantiation for the credit, such as a Form 1098-T and/or receipts for the qualified tuition and related expenses for the claimed AOTC?	☐	☐

Part V Due Diligence Questions for Claiming HOH (If the return does not claim HOH filing status, go to Part VI.)

	Yes	No
14 Have you determined that the taxpayer was unmarried or considered unmarried on the last day of the tax year and provided more than half of the cost of keeping up a home for the year for a qualifying person?	☐	☐

Part VI Eligibility Certification

► You will have complied with all due diligence requirements for claiming the applicable credit(s) and/or HOH filing status on the return of the taxpayer identified above if you:

- Interview the taxpayer, ask adequate questions, contemporaneously document the taxpayer's responses on the return or in your notes, review adequate information to determine if the taxpayer is eligible to claim the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s);
- Complete this Form 8867 truthfully and accurately and complete the actions described in this checklist for any applicable credit(s) claimed and HOH filing status, if claimed;
- Submit Form 8867 in the manner required; and
- Keep all five of the following records for 3 years from the latest of the dates specified in the Form 8867 Instructions under *Document Retention*.
 - A copy of this Form 8867.
 - The applicable worksheet(s) or your own worksheet(s) for any credit(s) claimed.
 - Copies of any documents provided by the taxpayer on which you relied to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).
 - A record of how, when, and from whom the information used to prepare this form and the applicable worksheet(s) was obtained.
 - A record of any additional information you relied upon, including questions you asked and the taxpayer's responses, to determine the taxpayer's eligibility for the credit(s) and/or HOH filing status and to figure the amount(s) of the credit(s).

► If you have not complied with all due diligence requirements, you may have to pay a penalty for each failure to comply related to a claim of an applicable credit or HOH filing status (see instructions for more information).

	Yes	No
15 Do you certify that all of the answers on this Form 8867 are, to the best of your knowledge, true, correct, and complete?	☒	☐

Premium Tax Credit (PTC)

OMB No. 1545-0074

2021
Attachment
Sequence No. **73**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form8962 for instructions and the latest information.

Name shown on your return
SAM FREIBERGER

Your social security number

A. If you, or your spouse (if filing a joint return), received, or were approved to receive, unemployment compensation for any week beginning during 2021, check the box. See instructions ☐

B. You cannot take the PTC if your filing status is married filing separately unless you qualify for an exception. If you qualify, check the box ☐

Part I Annual and Monthly Contribution Amount

1	Tax family size. Enter your tax family size. See instructions	1	1
2a	Modified AGI. Enter your modified AGI. See instructions	2a	5,459.
b	Enter the total of your dependents' modified AGI. See instructions	2b	
3	Household income. Add the amounts on lines 2a and 2b	3	5,459.
4	Federal poverty line. Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a ☐ Alaska b ☐ Hawaii c ☒ Other 48 states and DC	4	12,760.
5	Household income as a percentage of federal poverty line (see instructions)	5	42 %
6	Reserved for future use		
7	Applicable figure. Using your line 5 percentage, locate your "applicable figure" on the table in the instructions	7	
8a	Annual contribution amount. Multiply line 3 by line 7. Round to nearest whole dollar amount	8a	
b	Monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount	8b	

Part II Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9 Are you allocating policy amounts with another taxpayer or do you want to use the alternative calculation for year of marriage? See instructions.
☐ Yes. Skip to Part IV, Allocation of Policy Amounts, or Part V, Alternative Calculation for Year of Marriage. ☒ No. Continue to line 10.
- 10 See the instructions to determine if you can use line 11 or must complete lines 12 through 23.
☒ Yes. Continue to line 11. Compute your annual PTC. Then skip lines 12-23 and continue to line 24.
☐ No. Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

Annual Calculation	(a) Annual enrollment premiums (Form(s) 1095-A, line 33A)	(b) Annual applicable SLSP premium (Form(s) 1095-A, line 33B)	(c) Annual contribution amount (line 8a)	(d) Annual maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Annual premium tax credit allowed (smaller of (a) or (d))	(f) Annual advance payment of PTC (Form(s) 1095-A, line 33C)
11 Annual Totals						3,645.
Monthly Calculation	(a) Monthly enrollment premiums (Form(s) 1095-A, lines 21-32, column A)	(b) Monthly applicable SLSP premium (Form(s) 1095-A, lines 21-32, column B)	(c) Monthly contribution amount (amount from line 8b or alternative marriage monthly calculation)	(d) Monthly maximum premium assistance (subtract (c) from (b); if zero or less, enter -0-)	(e) Monthly premium tax credit allowed (smaller of (a) or (d))	(f) Monthly advance payment of PTC (Form(s) 1095-A, lines 21-32, column C)
12 January						
13 February						
14 March						
15 April						
16 May						
17 June						
18 July						
19 August						
20 September						
21 October						
22 November						
23 December						

24	Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here	24	
25	Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here	25	3,645.
26	Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040), line 9. If line 24 equals line 25, enter -0-. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27	26	

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27	3,645.
28	Repayment limitation (see instructions)	28	325.
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040), line 2	29	325.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8962 (2021)

Part IV Allocation of Policy Amounts

Complete the following information for up to four policy amount allocations. See instructions for allocation details.

Allocation 1

30	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 2

31	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 3

32	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

Allocation 4

33	(a) Policy Number (Form 1095-A, line 2)	(b) SSN of other taxpayer	(c) Allocation start month	(d) Allocation stop month
Allocation percentage applied to monthly amounts		(e) Premium Percentage	(f) SLCSP Percentage	(g) Advance Payment of the PTC Percentage

34 Have you completed all policy amount allocations?

☐ **Yes.** Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add all allocated policy amounts and non-allocated policy amounts from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12-23, columns (a), (b), and (f). Compute the amounts for lines 12-23, columns (c)-(e), and continue to line 24.

☐ **No.** See the instructions to report additional policy amount allocations.

Part V Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12-23, see the instructions for this Part V.

35	Alternative entries for your SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month
36	Alternative entries for your spouse's SSN	(a) Alternative family size	(b) Alternative monthly contribution amount	(c) Alternative start month	(d) Alternative stop month

Worksheet W. Figuring the Limit on the Self-Employed Health Insurance Deduction for Specified Premiums

Keep for Your Records

Caution. If you have more than one trade or business under which a qualified health plan is established, complete lines 4 through 13 separately for each trade or business. Add the amounts on line 13 for all the trades or businesses. Then, complete lines 14 through 17 once for all trades or businesses.

1.	Enter your specified premiums. See <u>Specified Premiums</u> under <u>Instructions for Worksheet P</u> , earlier	1.	5,426.
2.	Enter the APTC from Form 1095-A, Part III, column C, that is attributable to the premiums on line 1	2.	3,645.
3.	Subtract line 2 from line 1	3.	1,781.
4.	Enter your net profit* and any other earned income** from the business under which the qualified health plan is established. Do not include Conservation Reserve Program payments exempt from self-employment tax. If the business is an S corporation, skip to line 11	4.	4,150.
5.	Enter the total of all net profits* from: Schedule C (Form 1040), line 31; Schedule F (Form 1040), line 34; or Schedule K-1 (Form 1065), box 14, code A; plus any other income allocable to the profitable businesses. Do not include Conservation Reserve Program payments exempt from self-employment tax. See the Instructions for Schedule SE (Form 1040). Do not include any net losses shown on these schedules	5.	4,150.
6.	Divide line 4 by line 5	6.	1.00000
7.	Multiply line 15 of Schedule 1 (Form 1040) by line 6	7.	293.
8.	Subtract line 7 from line 4	8.	3,857.
9.	Enter the amount, if any, from line 16 of Schedule 1 (Form 1040) attributable to the same business for which the qualified health plan is established	9.	
10.	Subtract line 9 from line 8	10.	3,857.
11.	Enter your Medicare wages (Form W-2, box 5) from an S corporation in which you are a more-than-2% shareholder and in which the qualified health plan is established	11.	
12.	Enter any amount from Form 2555, line 45, attributable to the amount entered on line 4 or line 11 above Note. If you are not filing Form 2555, enter -0-.	12.	0.
13.	Subtract line 12 from line 10 or line 11, whichever applies	13.	3,857.
14.	Enter your self-employed health insurance deduction for nonspecified premiums from <u>Worksheet P</u> , line 3, or <u>Worksheet 6-A</u> , line 14, in chapter 6 of Pub. 535	14.	
15.	Subtract line 14 from line 13	15.	3,857.
16.	Enter the smaller of line 3 or line 15	16.	1,781.
17.	Add lines 14 and 16	17.	1,781.
18.	Is line 2 blank or -0-? ☐ Yes. Skip line 19 and Worksheet X. Use one of the methods that follow Worksheet X to figure the PTC and self-employed health insurance deduction for specified premiums. ☒ No. Go to line 19.	18.	
19.	Subtract line 16 from line 15. Then, go to Worksheet X	19.	2,076.

*If you used either optional method to figure your net earnings from self-employment from any business, do not enter your net profit from the business. Instead, enter the amount attributable to that business from Schedule SE, line 4b.

** **Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. However, it does not include capital gain income.

Worksheet X. Figuring Household Income and the Repayment Limitation

Keep for Your Records

Complete this worksheet only if APTC was paid to your insurer on your behalf for the months you were self-employed.

Part I: Taxpayer's Modified AGI		
1.	Combine the amounts from: • Form 1040, 1040-SR, or 1040-NR, lines 2a, 9, and the excess, if any, of line 6a over line 6b.	1. 7,533.
Note. See the instructions if you are filing Form 8582, 8814, or 8815.		
2.	Enter any amounts from Form 2555, lines 45 and 50	2.
3.	Add lines 1 and 2	3. 7,533.
4.	Enter the total of the amounts from: • Schedule 1 (Form 1040), lines 11 through 16, 18, and 19a, plus any write-in adjustments you entered on the dotted line next to Schedule 1 (Form 1040), line 26.	4. 293.
Note. See the instructions if you made contributions to a traditional IRA.		
5.	Enter the amount from <u>Worksheet W</u> , line 14	5.
6.	Enter the amount from <u>Worksheet W</u> , line 16	6. 1,781.
7.	Add lines 4, 5, and 6	7. 2,074.
8.	Subtract line 7 from line 3. Then, go to Part II if you are claiming dependents on your tax return. If you are not claiming any dependents on your tax return, skip Part II and go to Part III	8. 5,459.
Part II: Dependents' Modified AGI		
13.	Total dependents' modified AGI	13.
Part III: Repayment Limitation		
Note. If you are filing Form 8885, see the <i>Instructions for Worksheet X</i> before completing this part.		
14.	Household income. Add lines 8 and 13	14. 5,459.
15.	Enter the smaller of Worksheet W, line 19, or \$650 (\$325 if your filing status is single)	15. 325.
16.	Subtract line 15 from line 14. If zero or less, enter -0-	16. 5,134.
17a.	Enter the number of qualifying individuals in your tax family (including yourself)	17a. 1
17b.	Enter the federal poverty line amount as determined by the family size on line 17a and federal poverty Table 1-1, 1-2, or 1-3 for your state of residence during 2021 in the Form 8962 Instructions	17b. 12,760.
18.	Divide line 16 by line 17b. If the result is not a whole percentage, do not round; instead, multiply this number by 100 (to express it as a percentage) and then drop any numbers after the decimal point. For example, for 0.9984, enter the result as 99; for 1.8565, enter the result as 185; and for 3.997, enter the result as 399 • If the result is less than 200, enter \$650 (\$325 if your filing status is single) on line 25. Skip lines 19 through 24. • If the result is 200 or more, go to line 19.	18. 40%
19.	Enter the smaller of Worksheet W, line 19, or \$1,600 (\$800 if your filing status is single)	19.
20.	Subtract line 19 from line 14. If zero or less, enter -0-	20.
21.	Divide line 20 by line 17b. If the result is not a whole percentage, do not round; instead, multiply this number by 100 (to express it as a percentage) and then drop any numbers after the decimal point. For example, for 0.9984, enter the result as 99; for 1.8565, enter the result as 185; and for 3.997, enter the result as 399 • If the result is less than 300, enter \$1,600 (\$800 if your filing status is single) on line 25. Skip lines 22 through 24. • If the result is 300 or more, go to line 22.	21. %
22.	Enter the smaller of Worksheet W, line 19, or \$2,700 (\$1,350 if your filing status is single)	22.
23.	Subtract line 22 from line 14. If zero or less, enter -0-	23.
24.	Divide line 23 by line 17b. If the result is not a whole percentage, do not round; instead, multiply this number by 100 (to express it as a percentage) and then drop any numbers after the decimal point. For example, for 0.9984, enter the result as 99; for 1.8565, enter the result as 185; and for 3.997, enter the result as 399 • If the result is less than 400, enter \$2,700 (\$1,350 if your filing status is single) on line 25. • If the result is 400 or more, enter the amount from <u>Worksheet W</u> , line 2, on line 25.	24. %
25.	Enter the amount you were instructed to enter here by line 18, 21, or 24	25. 325.

Worksheet X. Figuring Household Income and the Repayment Limitation (continued)

Keep for Your Records

Part IV: Maximum Self-Employed Health Insurance Deduction	
26. Add lines 6 and 25	26. 2,106.
27. Enter the amount from Worksheet W, line 1	27. 5,426.
28. Enter the smaller of line 26 or line 27	28. 2,106.
29. Enter the amount from Worksheet W, line 15	29. 3,857.
30. Enter the smaller of line 28 or line 29	30. 2,106.
31. Add lines 5 and 30. Then, use one of the methods that follow to figure the PTC and the self-employed health insurance deduction for specified premiums	31. 2,106.

COPY

Step 3. Figure your self-employed health insurance deduction by completing the following worksheet.

Step 3 Worksheet

1. Enter the amount from <u>Worksheet W</u> , line 1	1. <u>5,426.00</u>
Caution. If the amounts on lines 12 through 23, column (e), of your Step 2 Form 8962 are not the same for each month and you had specified premiums for less than 12 months, skip lines 2 through 5 below and enter on line 6 the total of those column (e) amounts for the months you paid specified premiums.	
2. Enter the total PTC (Form 8962, line 24) you figured in <u>Step 2</u> , earlier	2. _____
3. Enter the number of months in 2021 for which specified premiums were paid	3. _____
Note. Self-employment for part of a month counts as a full month of self-employment.	
4. Enter the number of months someone in your coverage family was enrolled in the qualified health plan	4. _____
5. Divide line 3 by line 4	5. _____
6. Multiply line 5 by line 2	6. <u>0.00</u>
7. Subtract line 6 from line 1	7. <u>5,426.00</u>
8. Enter the amount from <u>Worksheet X</u> , line 30. If you did not complete Worksheet X, enter the amount from <u>Worksheet W</u> , line 16	8. <u>2,106.00</u>
9. Enter the smaller of line 7 or line 8	9. <u>2,106.00</u>
10. Enter the amount from <u>Worksheet W</u> , line 14	10. _____
11. Add lines 9 and 10. Use this amount as your self-employed health insurance deduction in <u>Step 4</u> next. Also enter this amount on line 17 of Schedule 1 (Form 1040)	11. _____

Step 5. Refigure your self-employed health insurance deduction for specified premiums by completing the Step 5 Worksheet.

Step 5 Worksheet

Enter amounts in dollars and cents. Do not round to whole dollars.

1. Enter the amount from line 1 of the <u>Step 3 Worksheet</u>	1. <u>5,426.00</u>
Caution. If you skipped lines 2 through 5 of the <u>Step 3 Worksheet</u> , skip lines 2 and 3 below and enter on line 4 the total of the column (e) amounts from your <u>Step 4 Form 8962</u> for the months you paid specified premiums.	
2. Enter the total PTC (Form 8962, line 24) you figured in <u>Step 4</u> , earlier	2. _____
3. Enter the amount from line 5 of the <u>Step 3 Worksheet</u>	3. _____
4. Multiply line 3 by line 2	4. <u>0.00</u>
5. Subtract line 4 from line 1	5. <u>5,426.00</u>
6. Enter the amount from <u>Worksheet X</u> , line 30. If you did not complete Worksheet X, enter the amount from <u>Worksheet W</u> , line 16	6. <u>2,106.00</u>
7. Enter the smaller of line 5 or line 6. Include on line 17 of Schedule 1 (Form 1040)	*7. <u>1,781.00</u>

* LESS EXCESS PTC NOT REPAID

Steps 2 and 3 Steps 4 and 5 Steps 4 and 5 Steps 4 and 5 Steps 4 and 5 Steps 4 and 5 Steps 4 and 5 Steps 4 and 5

- 2a. Modified AGI
- 2b. Dependent's AGI
3. Household Income
5. Percentage of poverty line
7. Applicable figure
- 8a. Annual contribution
- 8b. Monthly contributions
- 11E. Annual PTC allowed
- 12E. January PTC allowed
- 13E. February PTC allowed
- 14E. March PTC allowed
- 15E. April PTC allowed
- 16E. May PTC allowed
- 17E. June PTC allowed
- 18E. July PTC allowed
- 19E. August PTC allowed
- 20E. September PTC allowed
- 21E. October PTC allowed
- 22E. November PTC allowed
- 23E. December PTC allowed
24. Total Premium Tax Credit

[illegible]

1. Specified premiums
2. Total PTC
3. Months specified premiums
4. Months someone enrolled
5. Divide line 3 by line 4
6. Multiply line 5 by line 2
7. Subtract line 6 from 1
8. Worksheet X, line 30
9. Smaller of line 7 or line 8
10. Worksheet W, line 14
11. Add lines 9 and 10

5,426.00						
5,426.00						
2,106.00						
2,106.00						

1. Step 3, line 1
2. Total PTC (Form 8962, line 24)
3. Step 3, line 5
4. Multiply line 3 by line 2
5. Subtract line 4 from line 1
6. Worksheet X, line 30
7. Smaller of line 5 or line 6

	5,426.00	5,426.00					
	5,426.00	5,426.00					
	2,106.00	2,106.00					
	1,781.00	1,781.00					

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FORM 1040	QUALIFIED DIVIDENDS	STATEMENT	1
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NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
NATIONAL FINANCIAL SERVICES, LLC	21.	17.
NYBC	25.	25.
TOTAL INCLUDED IN FORM 1040, LINE 3A		42.

SCHEDULE C	GROSS RECEIPTS	STATEMENT	2
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DESCRIPTION	AMOUNT
COMPELLING ENTERTAINMENT LLC - FROM 1099-NEC	2,500.
GROSS RECEIPTS	3,750.
TOTAL TO SCHEDULE C, LINE 1	6,250.

SCHEDULE D	CAPITAL GAIN DISTRIBUTIONS	STATEMENT	3
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NAME OF PAYER	TOTAL CAPITAL GAIN	28% GAIN
NATIONAL FINANCIAL SERVICES, LLC	1.	
TOTALS TO SCHEDULE D, LINE 13	1.	

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SCHEDULE D

ALTERNATIVE MINIMUM TAX
CAPITAL GAIN DISTRIBUTIONS

STATEMENT 4

NAME OF PAYER

NATIONAL FINANCIAL SERVICES, LLC

TOTALS TO SCHEDULE D, LINE 13

TOTAL CAPITAL GAIN	28% GAIN
1.	
1.	

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SCHEDULE E	OTHER INCOME	STATEMENT	5
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ROYALTY

DESCRIPTION

AMOUNT

WRITERS GUILD OF AMERICA - ROYALTIES FROM 1099-MI

619.

TOTAL TO SCHEDULE E, PAGE 1

619.

SCHEDULE SE	NON-FARM INCOME	STATEMENT	6
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DESCRIPTION

AMOUNT

CREATIVE CONSULTANT

4,150.

TOTAL TO SCHEDULE SE, LINE 2

4,150.

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FORM 6251

OTHER ADJUSTMENT

STATEMENT

7

DESCRIPTION

AMOUNT

CAPITAL GAIN/LOSS

441.

TOTAL INCLUDED IN FORM 6251, LINE 3

441.

COPY